



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1211-23629837

**24 Lake County**

**1211 Upper West Shore Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Duskie Dwelle **Phone #:** (406) 849-5240

(Signature)

(Date)

**Chair, Board of Trustees:** Jim Ferguson

(Signature)

(Date)

**County Superintendant** Carolyn Hall

(Signature)

(Date)

## Software

**Accounting Package:** Black Mountain

**For FY16 did the district employ a certified special education director?** No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
116	Schoolwide Projects	FEDERAL	02412113216	federal
216	IDEA Preschool	FEDERAL	02412117916	84.173A
316	IDEA Part B	FEDERAL	02412117716	84.027
416	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A151407	84.358A
516	21st Century Community Learning	FEDERAL	ASP	84.287
616	Medicaid	STATE	Medicaid16	State
910	Budget Amendment			

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	93,291.92	3,328.23		
02	Taxes Receivable - Real and Personal (120-149)	1,696.76	0.83		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				0.21
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	94,988.68	3,329.06		0.21
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)	2,843.26			
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	2,843.26			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	1,696.76	0.83		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	90,448.66	3,328.23		0.21
52	<b>TOTAL FUND BALANCE/EQUITY</b>	90,448.66	3,328.23		0.21
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	94,988.68	3,329.06		0.21

# Trustees' Financial Summary

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		11,464.32	12,311.08	4,562.02
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		11,464.32	12,311.08	4,562.02
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)			40.00	
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>			40.00	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		11,464.32	12,271.08	4,562.02
52	<b>TOTAL FUND BALANCE/EQUITY</b>		11,464.32	12,271.08	4,562.02
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		11,464.32	12,311.08	4,562.02

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			95,307.42	
04	Receivables from Other Funds (160-179)			2,843.05	
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			98,150.47	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			98,150.47	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			98,150.47	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			98,150.47	

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,861.44			12,887.70
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,861.44			12,887.70
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,861.44			12,887.70
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,861.44			12,887.70
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,861.44			12,887.70

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,649.91			
02	Taxes Receivable - Real and Personal (120-149)		2.25		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,649.91	2.25		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		2.25		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,649.91			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,649.91			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,649.91	2.25		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			90.10	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			90.10	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			90.10	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			90.10	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			90.10	

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		16,698.28		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		16,698.28		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		16,698.28		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>		16,698.28		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		16,698.28		



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## Balance Sheet

	Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	107,371.33	173,646.81
1112	District Levy - Personal Property	73.12	48.06
1114	District Levy - Pers Prop/Mobile Homes	155.67	370.22
1190	Penalties and Interest on Taxes	211.32	1,016.32
1510	Interest Earnings	0.00	695.28
3110	Direct State Aid	136,903.14	158,469.01
3111	Quality Educator	15,575.04	16,125.34
3112	At Risk Student	6,575.76	6,244.70
3113	Indian Education For All	877.20	1,085.76
3114	American Indian Achievement Gap	1,400.00	1,640.00
3115	State Spec Ed Allowable Cost Pymt to Districts	8,729.00	18,175.88
3116	Data For Achievement	645.00	1,040.00
3118	Natural Resource Development	842.66	1,645.15
3444	State School Block Grant	5,021.24	5,021.24
3446	SB96 Block Grant Reimbursement	60.29	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>284,440.77</b>	<b>385,223.77</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	88,786.88	93,416.23
			2XX Personal Services - Employee Benefits	23,324.05	15,537.14
			3XX Purchased Professional and Technical Services	0.00	143.38
			5XX Other Purchased Services	761.85	981.97
			6XX Supplies and Materials	18,321.33	5,854.00
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services	381.00	320.00
			810 Dues and Fees	0.00	300.00
		222X	Educational Media Services		
			1XX Personal Services - Salaries	0.00	4,725.00
			6XX Supplies and Materials	67.59	208.11
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services	0.00	950.00
			6XX Supplies and Materials	299.76	609.78
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	20,525.41	24,804.00
			2XX Personal Services - Employee Benefits	2,200.00	2,200.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	2,628.00	0.00
			5XX Other Purchased Services	11,460.00	11,825.44
			6XX Supplies and Materials	548.18	773.25
			810 Dues and Fees	2,105.49	5,111.25
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	10,692.58	8,180.00
			2XX Personal Services - Employee Benefits	248.00	2,640.00
			3XX Purchased Professional and Technical Services	11,604.05	15,634.11
			4XX Purchased Property Services	15,331.51	28,926.87
			6XX Supplies and Materials	6,769.66	14,480.40
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	971.82	1,581.72
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	37,025.57	33,736.96
			2XX Personal Services - Employee Benefits	5,732.00	4,800.00
			3XX Purchased Professional and Technical Services	2,032.00	0.00
			6XX Supplies and Materials	0.00	19.59
		<b>21XX Support Services - Students</b>			
			3XX Purchased Professional and Technical Services	3,658.00	0.00
			5XX Other Purchased Services	647.47	0.00
		<b>25XX Support Services - Business</b>			
			810 Dues and Fees	30.00	0.00
	<b>840 Custody and Child Care Services</b>				
		<b>33XX Community Services</b>			
			1XX Personal Services - Salaries	4,238.08	0.00
			2XX Personal Services - Employee Benefits	558.00	0.00
			6XX Supplies and Materials	400.58	432.86
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	1,350.74	1,811.15
<b>910 Budget Amendment</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	18,633.43	960.00
			2XX Personal Services - Employee Benefits	0.00	508.00
			6XX Supplies and Materials	0.00	5,165.64
		<b>26XX Operation and Maintenance of Plant Services</b>			
			6XX Supplies and Materials	0.00	5,295.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				291,333.03	291,931.85





# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					-2,843.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					385,223.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					291,931.85	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					90,448.66	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.00	729.57
	1114 District Levy - Pers Prop/Mobile Homes	1.50	0.06
	1190 Penalties and Interest on Taxes	0.00	0.01
	1510 Interest Earnings	68.87	64.63
	2220 County On-Schedule Trans Reimb	0.00	2,023.69
	3210 State On-Schedule Trans Reimb	0.00	2,023.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>70.37</u>	<u>4,841.63</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			5XX Other Purchased Services	3,945.96	4,047.33
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>3,945.96</u>	<u>4,047.33</u>

#### Schedule Of Changes Worksheet Fund Code 10

Beginning Fund Balance					2,533.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,841.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,047.33	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,328.23	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	58.96	59.38
	2240 County Retirement Distribution	22,149.43	33,710.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>22,208.39</u>	<u>33,769.38</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	15,210.26	17,717.13
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	0.00	26.18
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	0.00	386.49
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	1,826.74	2,198.06
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	900.47	879.09
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	6,891.60	6,332.33
	<b>840 Custody and Child Care Services</b>				
		<b>33XX Community Services</b>			
			2XX Personal Services - Employee Benefits	706.20	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>25,535.27</u>	<u>27,539.28</u>



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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					5,234.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33,769.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					27,539.28	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,464.32	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>116 Schoolwide Projects</b>		
4940	Schoolwide Program	54,666.00
<b>316 IDEA Part B</b>		
4560	IDEA, Part B, Children with Disabilities	6,243.00
<b>416 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>		
4370	Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	9,461.00
<b>516 21st Century Community Learning</b>		
1900	Other Revenue from Local Sources	11,015.70
<b>616 Medicaid</b>		
3355	Medicaid - Miscellaneous	8,343.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>89,728.90</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>116 Schoolwide Projects</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries		38,820.58
		2XX	Personal Services - Employee Benefits		12,022.48
	<b>221X Improvement of Instruction Services</b>				
		5XX	Other Purchased Services		2,350.89
	<b>116 Subtotal</b>				<b>53,193.95</b>
<b>316 IDEA Part B</b>					
	<b>456 IDEA, Part B, Children with Disabilities</b>				
	<b>21XX Support Services - Students</b>				
		3XX	Purchased Professional and Technical Services		5,197.50
		5XX	Other Purchased Services		1,352.89
	<b>221X Improvement of Instruction Services</b>				
		5XX	Other Purchased Services		364.25
	<b>316 Subtotal</b>				<b>6,914.64</b>
<b>416 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits		2,560.65
<b>437 Title VI, Part B, Subpart 2, Rural Low-Income Schools</b>					
	<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries		6,874.98
	<b>416 Subtotal</b>				<b>9,435.63</b>



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## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
516	21st Century Community Learning				
	840	Custody and Child Care Services			
		33XX	Community Services		
			1XX Personal Services - Salaries		9,798.00
			2XX Personal Services - Employee Benefits		1,217.70
			<b>516 Subtotal</b>		<b>11,015.70</b>
616	Medicaid				
	280	Special Education - Local and State			
		25XX	Support Services - Business		
			3XX Purchased Professional and Technical Services		486.12
			<b>616 Subtotal</b>		<b>486.12</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>81,046.04</b>

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					3,588.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					89,728.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					81,046.04	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,271.08	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
116 Schoolwide Projects	54,666.00	53,193.95	1,472.05
316 IDEA Part B	6,243.00	6,914.64	-671.64
416 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,461.00	9,435.63	25.37
516 21st Century Community Learning	11,015.70	11,015.70	0.00
616 Medicaid	8,343.20	486.12	7,857.08
<b>Total</b>	<b>89,728.90</b>	<b>81,046.04</b>	<b>8,682.86</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	44.47	48.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>44.47</u>	<u>48.04</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					4,513.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					48.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,562.02 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	579.82	765.24
	4820 Federal Impact Aid - Title VIII	20,811.97	28,437.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>21,391.79</u>	<u>29,203.13</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		440 Bldg & Grounds Repair and Main Services		0.00	6,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>6,000.00</u>

#### Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance	74,947.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,203.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	98,150.47	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	12.65	16.86
	3281 State Technology Aid	289.64	353.11
	3445 State Combined Fund School Block Grant	143.28	143.28
	3447 SB96 Combined Block Grant Reimbursement	22.25	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		467.82	513.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						1,348.19 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						513.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,861.44 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	45,725.93	69,971.56
	1112 District Levy - Personal Property	28.65	19.63
	1114 District Levy - Pers Prop/Mobile Homes	61.47	152.74
	1190 Penalties and Interest on Taxes	105.91	417.44
	1510 Interest Earnings	34.67	304.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>45,956.63</b>	<b>70,866.21</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	30,000.00	30,000.00
			850 Interest on Debt	20,462.50	19,412.50
			860 Agent Fees/Issuance Costs	350.00	350.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>50,812.50</b>	<b>49,762.50</b>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	-8,216.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70,866.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	49,762.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,887.70	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	19.94	31.25
	1910 Rentals	900.00	900.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		919.94	931.25

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	4XX Purchased Property Services			0.00	1.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	1.00

### Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	2,719.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	931.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,649.91	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	1,847.25	0.00
	1900 Other Revenue from Local Sources	550.00	0.00
	1XXX Revenues from Student Activities	0.00	1,931.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,397.25</b>	<b>1,931.00</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	2,229.75	3,976.14
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>2,229.75</b>	<b>3,976.14</b>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	2,135.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,931.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,976.14	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	90.10	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	37,025.57	33,736.96
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	129,930.68	131,351.79
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,889.61	866.55
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	669.41	0.00
XX	XXX 26XX 41X	Energy Utility Services	6,972.21	6,094.75
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,862.40
b. Related Services Block Grant Entitlement	2,620.80
c. Total Entitlements Subject to Reversion	10,483.20

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,942.65
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	38,556.55
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

FY2015-16

Submit ID: 1211-23629837

24 Lake County

1211 Upper West Shore Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	33,736.96	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,800.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	19.59	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			38,556.55	0.00	0.00	0.00	0.00

38,556.55

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1211-23629837

**24 Lake County**

**1211 Upper West Shore Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	200,000.00	0.00	0.00	0.00	200,000.00
Land Improvements	77,277.14	0.00	0.00	0.00	77,277.14
Buildings	905,167.96	0.00	0.00	0.00	905,167.96
Machinery and Equipment	28,573.10	0.00	0.00	0.00	28,573.10
Totals at Historical Cost	1,211,018.20	0.00	0.00	0.00	1,211,018.20
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,211,018.20	0.00	0.00	0.00	1,211,018.20

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Unallocated	75,334.90	0.00	0.00
Total Depreciation for FY2016	75,334.90	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2015-16

Submit ID: 1211-23629837

24 Lake County

1211 Upper West Shore Elem

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Bond(s)							
10/15/2007	475,000.00	0.00	30,000.00	0.00	445,000.00	30,000.00	415,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	475,000.00	0.00	30,000.00	0.00	445,000.00	30,000.00	415,000.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1211-23629837

**24 Lake County**

**1211 Upper West Shore Elem**

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - TRS	203,511.00	68,228.00	0.00	271,739.00